

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Jefferson Fire Protection District		
<b>Unit Code:</b>	041/010/06	<b>County:</b>	Jefferson
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$666,222		
<b>Equalized Assessed Valuation:</b>	\$161,768,000		
<b>Population:</b>	11,212		
<b>Employees:</b>			
<b>Full Time:</b>		4	
<b>Part Time:</b>		4	
<b>Salaries Paid:</b>	\$267,966		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$618,853	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$55	\$126	\$76
Revenue Collected During FY 18:	\$835,590	\$207,233	\$143,155
Expenditures During FY 18:	\$1,283,855	\$200,282	\$125,029
Per Capita Revenue:	\$75	\$113	\$79
Per Capita Expenditures:	\$115	\$106	\$67
Revenues over (under) Expenditures:	-\$448,265	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	40.94%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$525,588	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$47	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,789	\$22,450	\$
Total Unrestricted Net Assets:	\$510,799	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$410,033</b>	\$126,531	\$
Per Capita Debt:	<b>\$37</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Joy Fire Protection District		
<b>Unit Code:</b>	066/030/06	<b>County:</b>	Mercer
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$98,758		
<b>Equalized Assessed Valuation:</b>	\$22,375,693		
<b>Population:</b>	755		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$96,829	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$128	\$126	\$76
Revenue Collected During FY 18:	\$82,865	\$207,233	\$143,155
Expenditures During FY 18:	\$82,609	\$200,282	\$125,029
Per Capita Revenue:	\$110	\$113	\$79
Per Capita Expenditures:	\$109	\$106	\$67
Revenues over (under) Expenditures:	\$256	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	117.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$97,085	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$129	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$97,085	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$15,660</b>	\$126,531	\$
Per Capita Debt:	<b>\$21</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kaneville Fire Protection District		
<b>Unit Code:</b>	045/080/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$725,644		
<b>Equalized Assessed Valuation:</b>	\$41,518,921		
<b>Population:</b>	1,367		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$442,950	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$324	\$126	\$76
Revenue Collected During FY 18:	\$293,786	\$207,233	\$143,155
Expenditures During FY 18:	\$262,177	\$200,282	\$125,029
Per Capita Revenue:	\$215	\$113	\$79
Per Capita Expenditures:	\$192	\$106	\$67
Revenues over (under) Expenditures:	\$31,609	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	181.01%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$474,559	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$347	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$474,559	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kankakee Twp Fire Protection District											
<b>Unit Code:</b>	046/070/06	<b>County:</b>	Kankakee									
<b>Fiscal Year End:</b>	5/31/2018											
<b>Accounting Method:</b>	Cash With Assets											
<b>Appropriation or Budget:</b>	\$526,680											
<b>Equalized Assessed Valuation:</b>	\$21,719,563											
<b>Population:</b>	1,850											
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2" style="border: 1px solid black; text-align: center;">25</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2" style="border: 1px solid black; text-align: center;">\$33,561</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	25		<b>Salaries Paid:</b>	\$33,561	
<b>Full Time:</b>												
<b>Part Time:</b>	25											
<b>Salaries Paid:</b>	\$33,561											

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$189,284	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$102	\$126	\$76
Revenue Collected During FY 18:	\$235,629	\$207,233	\$143,155
Expenditures During FY 18:	\$229,083	\$200,282	\$125,029
Per Capita Revenue:	\$127	\$113	\$79
Per Capita Expenditures:	\$124	\$106	\$67
Revenues over (under) Expenditures:	\$6,546	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	85.48%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$195,830	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$106	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$195,830	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$245,088</b>	\$126,531	\$
Per Capita Debt:	<b>\$132</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



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## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kansas Fire Protection District</b>		
<b>Unit Code:</b>	023/040/06	<b>County:</b>	Edgar
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$628,500		
<b>Equalized Assessed Valuation:</b>	\$19,625,731		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$27,933		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$52,285	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$52	\$126	\$76
Revenue Collected During FY 18:	\$136,656	\$207,233	\$143,155
Expenditures During FY 18:	\$103,760	\$200,282	\$125,029
Per Capita Revenue:	\$137	\$113	\$79
Per Capita Expenditures:	\$104	\$106	\$67
Revenues over (under) Expenditures:	\$32,896	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	82.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$85,181	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$85	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,748	\$22,450	\$
Total Unrestricted Net Assets:	\$34,433	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$19,917</b>	\$126,531	\$
Per Capita Debt:	<b>\$20</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kell Fire Protection District</b>														
<b>Unit Code:</b>	058/020/06	<b>County:</b>	Marion												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$228,670														
<b>Equalized Assessed Valuation:</b>	\$15,392,623														
<b>Population:</b>	2,500														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,570	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$20	\$126	\$76
Revenue Collected During FY 18:	\$99,631	\$207,233	\$143,155
Expenditures During FY 18:	\$256,560	\$200,282	\$125,029
Per Capita Revenue:	\$40	\$113	\$79
Per Capita Expenditures:	\$103	\$106	\$67
Revenues over (under) Expenditures:	-\$156,929	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	55.99%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$143,641	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$57	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$143,641	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$229,395</b>	\$126,531	\$
Per Capita Debt:	<b>\$92</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kempton Fire Protection District</b>		
<b>Unit Code:</b>	027/010/06	<b>County:</b>	Ford
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$179,550		
<b>Equalized Assessed Valuation:</b>	\$25,475,415		
<b>Population:</b>	640		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$2,124		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$148,457	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$232	\$126	\$76
Revenue Collected During FY 18:	\$74,963	\$207,233	\$143,155
Expenditures During FY 18:	\$35,823	\$200,282	\$125,029
Per Capita Revenue:	\$117	\$113	\$79
Per Capita Expenditures:	\$56	\$106	\$67
Revenues over (under) Expenditures:	\$39,140	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	523.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$187,597	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$293	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$187,597	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kendall Hill Fire Protection District</b>														
<b>Unit Code:</b>	057/085/06	<b>County:</b>	Madison												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$26,550														
<b>Equalized Assessed Valuation:</b>	\$8,865,220														
<b>Population:</b>	845														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,353	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$17	\$126	\$76
Revenue Collected During FY 18:	\$26,627	\$207,233	\$143,155
Expenditures During FY 18:	\$26,494	\$200,282	\$125,029
Per Capita Revenue:	\$32	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$133	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	54.68%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$14,486	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$17	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$14,486	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kenney Fire Protection District</b>		
<b>Unit Code:</b>	020/015/06	<b>County:</b>	Dewitt
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$99,160		
<b>Equalized Assessed Valuation:</b>	\$34,129,996		
<b>Population:</b>	1,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	5		
<b>Salaries Paid:</b>	\$5,050		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$212,200	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$177	\$126	\$76
Revenue Collected During FY 18:	\$146,234	\$207,233	\$143,155
Expenditures During FY 18:	\$96,005	\$200,282	\$125,029
Per Capita Revenue:	\$122	\$113	\$79
Per Capita Expenditures:	\$80	\$106	\$67
Revenues over (under) Expenditures:	\$50,229	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	273.35%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$262,429	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$219	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$262,429	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kewanee Fire Protection District</b>		
<b>Unit Code:</b>	037/070/06	<b>County:</b>	Henry
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$377,335		
<b>Equalized Assessed Valuation:</b>	\$39,778,496		
<b>Population:</b>	9,795		
<b>Employees:</b>			
<b>Full Time:</b>		3	
<b>Part Time:</b>		6	
<b>Salaries Paid:</b>	\$115,082		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$152,483	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$16	\$126	\$76
Revenue Collected During FY 18:	\$219,392	\$207,233	\$143,155
Expenditures During FY 18:	\$188,044	\$200,282	\$125,029
Per Capita Revenue:	\$22	\$113	\$79
Per Capita Expenditures:	\$19	\$106	\$67
Revenues over (under) Expenditures:	\$31,348	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	81.69%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$153,617	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$16	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90,371	\$22,450	\$
Total Unrestricted Net Assets:	\$63,246	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Keyesport Fire Protection District														
<b>Unit Code:</b>	014/070/06	<b>County:</b>	Clinton												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$157,224														
<b>Equalized Assessed Valuation:</b>	\$19,500,000														
<b>Population:</b>	1,800														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$89,796	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$50	\$126	\$76
Revenue Collected During FY 18:	\$100,063	\$207,233	\$143,155
Expenditures During FY 18:	\$82,753	\$200,282	\$125,029
Per Capita Revenue:	\$56	\$113	\$79
Per Capita Expenditures:	\$46	\$106	\$67
Revenues over (under) Expenditures:	\$17,310	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	129.43%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$107,106	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$60	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$107,103	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kickapoo Fire Protection District		
<b>Unit Code:</b>	092/050/06	<b>County:</b>	Vermilion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$652,491		
<b>Equalized Assessed Valuation:</b>	\$48,325,973		
<b>Population:</b>	30,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$10,882		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$290,430	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$10	\$126	\$76
Revenue Collected During FY 18:	\$215,055	\$207,233	\$143,155
Expenditures During FY 18:	\$628,216	\$200,282	\$125,029
Per Capita Revenue:	\$7	\$113	\$79
Per Capita Expenditures:	\$21	\$106	\$67
Revenues over (under) Expenditures:	-\$413,161	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	44.14%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$277,269	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$9	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,215	\$22,450	\$
Total Unrestricted Net Assets:	\$276,804	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$400,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$13</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.83%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Kilbourne Fire Protection District		
<b>Unit Code:</b>	060/040/06	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$738,300		
<b>Equalized Assessed Valuation:</b>	\$9,055,000		
<b>Population:</b>	525		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$77,993	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$149	\$126	\$76
Revenue Collected During FY 18:	\$49,071	\$207,233	\$143,155
Expenditures During FY 18:	\$35,016	\$200,282	\$125,029
Per Capita Revenue:	\$93	\$113	\$79
Per Capita Expenditures:	\$67	\$106	\$67
Revenues over (under) Expenditures:	\$14,055	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	262.87%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$92,048	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$175	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kinmundy-Alma Fire Protection District</b>		
<b>Unit Code:</b>	058/030/06	<b>County:</b>	Marion
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$515,950		
<b>Equalized Assessed Valuation:</b>	\$30,514,220		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	45		
<b>Salaries Paid:</b>	\$58,150		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$220,773	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$9	\$126	\$76
Revenue Collected During FY 18:	\$255,218	\$207,233	\$143,155
Expenditures During FY 18:	\$217,592	\$200,282	\$125,029
Per Capita Revenue:	\$10	\$113	\$79
Per Capita Expenditures:	\$9	\$106	\$67
Revenues over (under) Expenditures:	\$37,626	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	118.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$258,399	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$10	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$67,682	\$22,450	\$
Total Unrestricted Net Assets:	\$190,717	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Kirkland Fire Protection District</b>		
<b>Unit Code:</b>	019/050/06	<b>County:</b>	DeKalb
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$541,028		
<b>Equalized Assessed Valuation:</b>	\$72,745,287		
<b>Population:</b>	2,450		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	34		
<b>Salaries Paid:</b>	\$162,940		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$81,203	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$33	\$126	\$76
Revenue Collected During FY 18:	\$461,843	\$207,233	\$143,155
Expenditures During FY 18:	\$359,036	\$200,282	\$125,029
Per Capita Revenue:	\$189	\$113	\$79
Per Capita Expenditures:	\$147	\$106	\$67
Revenues over (under) Expenditures:	\$102,807	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	51.25%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$184,010	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$75	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$129,236	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Knoxville Fire Protection District														
<b>Unit Code:</b>	048/070/06	<b>County:</b>	Knox												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$508,500														
<b>Equalized Assessed Valuation:</b>	\$105,025,893														
<b>Population:</b>	6,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">72</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$32,340</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>	72			<b>Salaries Paid:</b>	\$32,340		
<b>Full Time:</b>															
<b>Part Time:</b>	72														
<b>Salaries Paid:</b>	\$32,340														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$277,235	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$46	\$126	\$76
Revenue Collected During FY 18:	\$309,844	\$207,233	\$143,155
Expenditures During FY 18:	\$339,350	\$200,282	\$125,029
Per Capita Revenue:	\$52	\$113	\$79
Per Capita Expenditures:	\$57	\$106	\$67
Revenues over (under) Expenditures:	-\$29,506	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	73.00%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$247,730	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$41	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$247,730	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>La Motte Twp Fire Protection District</b>		
<b>Unit Code:</b>	017/030/06	<b>County:</b>	Crawford
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$90,841		
<b>Equalized Assessed Valuation:</b>	\$32,088,159		
<b>Population:</b>	2,372		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	20		
<b>Salaries Paid:</b>	\$17,360		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$312,033	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$132	\$126	\$76
Revenue Collected During FY 18:	\$89,108	\$207,233	\$143,155
Expenditures During FY 18:	\$70,209	\$200,282	\$125,029
Per Capita Revenue:	\$38	\$113	\$79
Per Capita Expenditures:	\$30	\$106	\$67
Revenues over (under) Expenditures:	\$18,899	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	471.35%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$330,932	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$140	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lacon-Sparland Fire Protection District</b>														
<b>Unit Code:</b>	059/020/06	<b>County:</b>	Marshall												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$743,740														
<b>Equalized Assessed Valuation:</b>	\$70,334,000														
<b>Population:</b>	3,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$111,732	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$409,242	\$207,233	\$143,155
Expenditures During FY 18:	\$487,810	\$200,282	\$125,029
Per Capita Revenue:	\$136	\$113	\$79
Per Capita Expenditures:	\$163	\$106	\$67
Revenues over (under) Expenditures:	-\$78,568	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	6.80%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$33,164	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$11	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$33,170	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$366,226</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$122</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Ladd Fire Protection District		
<b>Unit Code:</b>	006/050/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$150,476		
<b>Equalized Assessed Valuation:</b>	\$22,571,331		
<b>Population:</b>	1,800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$138,514	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$77	\$126	\$76
Revenue Collected During FY 18:	\$80,430	\$207,233	\$143,155
Expenditures During FY 18:	\$79,846	\$200,282	\$125,029
Per Capita Revenue:	\$45	\$113	\$79
Per Capita Expenditures:	\$44	\$106	\$67
Revenues over (under) Expenditures:	\$584	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	174.21%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$139,098	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$77	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$108,349</b>	\$126,531	\$
Per Capita Debt:	<b>\$60</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lafayette Fire Protection District		
<b>Unit Code:</b>	087/020/06	<b>County:</b>	Stark
<b>Fiscal Year End:</b>	8/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$114,500		
<b>Equalized Assessed Valuation:</b>	\$		
<b>Population:</b>	800		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	4		
<b>Salaries Paid:</b>	\$975		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$149,894	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$187	\$126	\$76
Revenue Collected During FY 18:	\$72,839	\$207,233	\$143,155
Expenditures During FY 18:	\$72,004	\$200,282	\$125,029
Per Capita Revenue:	\$91	\$113	\$79
Per Capita Expenditures:	\$90	\$106	\$67
Revenues over (under) Expenditures:	\$835	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	209.33%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$150,729	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$188	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$104,655	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	LaHarpe Fire Protection District		
<b>Unit Code:</b>	034/040/06	<b>County:</b>	Hancock
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$309,000		
<b>Equalized Assessed Valuation:</b>	\$38,213,166		
<b>Population:</b>	950		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	9		
<b>Salaries Paid:</b>	\$13,740		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,385	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$48	\$126	\$76
Revenue Collected During FY 18:	\$177,364	\$207,233	\$143,155
Expenditures During FY 18:	\$175,272	\$200,282	\$125,029
Per Capita Revenue:	\$187	\$113	\$79
Per Capita Expenditures:	\$184	\$106	\$67
Revenues over (under) Expenditures:	\$2,092	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	27.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$47,477	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$50	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,751	\$22,450	\$
Total Unrestricted Net Assets:	-\$30,274	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$55,007</b>	\$126,531	\$
Per Capita Debt:	<b>\$58</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lake Egypt Fire Protection District		
<b>Unit Code:</b>	100/010/06	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,222,414		
<b>Equalized Assessed Valuation:</b>	\$148,714,725		
<b>Population:</b>	8,539		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$572,770		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,016,337	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$236	\$169	\$94
Revenue Collected During FY 18:	\$1,594,277	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,786,267	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$187	\$253	\$218
Per Capita Expenditures:	\$209	\$250	\$216
Revenues over (under) Expenditures:	-\$191,990	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	102.13%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,824,347	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$214	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$117,094	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,705,729	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,893,771</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$222</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lake Springfield Fire Protection District		
<b>Unit Code:</b>	083/090/06	<b>County:</b>	Sangamon
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$135,931		
<b>Equalized Assessed Valuation:</b>	\$6,173,213		
<b>Population:</b>	380		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$31,263	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$82	\$126	\$76
Revenue Collected During FY 18:	\$113,542	\$207,233	\$143,155
Expenditures During FY 18:	\$125,128	\$200,282	\$125,029
Per Capita Revenue:	\$299	\$113	\$79
Per Capita Expenditures:	\$329	\$106	\$67
Revenues over (under) Expenditures:	-\$11,586	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	15.73%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$19,677	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$52	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$19,680	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lake Villa Fire Protection District		
<b>Unit Code:</b>	049/060/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,384,737		
<b>Equalized Assessed Valuation:</b>	\$746,486,005		
<b>Population:</b>	31,200		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	100	
	<b>Salaries Paid:</b>	\$2,997,380	

Blended Component Units
Number Submitted = 1
Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$15,092,262	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$484	\$169	\$94
Revenue Collected During FY 18:	\$6,566,717	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$8,303,240	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$210	\$253	\$218
Per Capita Expenditures:	\$266	\$250	\$216
Revenues over (under) Expenditures:	-\$1,736,523	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	160.85%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$13,355,739	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$428	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,293,580	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$10,284,737	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lake Zurich Rural Fire Protection District		
<b>Unit Code:</b>	049/070/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,100,000		
<b>Equalized Assessed Valuation:</b>	\$1,025,224,000		
<b>Population:</b>	16,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,287,796	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$705	\$169	\$94
Revenue Collected During FY 18:	\$6,448,490	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$5,782,080	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$403	\$253	\$218
Per Capita Expenditures:	\$361	\$250	\$216
Revenues over (under) Expenditures:	\$666,410	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	206.75%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$11,954,206	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$747	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$11,954,206	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lamard Fire Protection District</b>														
<b>Unit Code:</b>	096/020/06	<b>County:</b>	Wayne												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$49,237														
<b>Equalized Assessed Valuation:</b>	\$12,943,585														
<b>Population:</b>	1,422														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$41,349	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$38,671	\$207,233	\$143,155
Expenditures During FY 18:	\$49,237	\$200,282	\$125,029
Per Capita Revenue:	\$27	\$113	\$79
Per Capita Expenditures:	\$35	\$106	\$67
Revenues over (under) Expenditures:	-\$10,566	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	62.52%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$30,783	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$22	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$30,783	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$28,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$20</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lamoille Fire Protection District		
<b>Unit Code:</b>	006/060/06	<b>County:</b>	Bureau
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$390,000		
<b>Equalized Assessed Valuation:</b>	\$33,026,612		
<b>Population:</b>	705		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$314,086	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$446	\$126	\$76
Revenue Collected During FY 18:	\$83,300	\$207,233	\$143,155
Expenditures During FY 18:	\$63,639	\$200,282	\$125,029
Per Capita Revenue:	\$118	\$113	\$79
Per Capita Expenditures:	\$90	\$106	\$67
Revenues over (under) Expenditures:	\$19,661	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	524.44%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$333,747	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$473	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$333,747	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lanark Fire Protection District</b>		
<b>Unit Code:</b>	008/020/06	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$1,290,200		
<b>Equalized Assessed Valuation:</b>	\$148,558,952		
<b>Population:</b>	2,653		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	44		
<b>Salaries Paid:</b>	\$200,154		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,712,761	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1,023	\$126	\$76
Revenue Collected During FY 18:	\$570,969	\$207,233	\$143,155
Expenditures During FY 18:	\$831,394	\$200,282	\$125,029
Per Capita Revenue:	\$215	\$113	\$79
Per Capita Expenditures:	\$313	\$106	\$67
Revenues over (under) Expenditures:	-\$260,425	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	294.97%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$2,452,336	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$924	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$839,491	\$13,375	\$
Total Unreserved Funds:	\$1,612,845	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Latham Fire Protection District		
<b>Unit Code:</b>	054/050/06	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$113,499		
<b>Equalized Assessed Valuation:</b>	\$25,936,313		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	6		
<b>Salaries Paid:</b>	\$1,900		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$6,441	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$5	\$126	\$76
Revenue Collected During FY 18:	\$110,098	\$207,233	\$143,155
Expenditures During FY 18:	\$83,097	\$200,282	\$125,029
Per Capita Revenue:	\$85	\$113	\$79
Per Capita Expenditures:	\$64	\$106	\$67
Revenues over (under) Expenditures:	\$27,001	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	40.24%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$33,442	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$26	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$25,627	\$13,375	\$
Total Unreserved Funds:	\$7,815	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$87,601</b>	\$126,531	\$
Per Capita Debt:	<b>\$67</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lawrence-Allison Fire Protection District</b>		
<b>Unit Code:</b>	051/040/06	<b>County:</b>	Lawrence
<b>Fiscal Year End:</b>	7/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$295,060		
<b>Equalized Assessed Valuation:</b>	\$59,891,771		
<b>Population:</b>	7,140		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	27		
<b>Salaries Paid:</b>	\$23,189		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$181,793	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$25	\$126	\$76
Revenue Collected During FY 18:	\$240,504	\$207,233	\$143,155
Expenditures During FY 18:	\$199,311	\$200,282	\$125,029
Per Capita Revenue:	\$34	\$113	\$79
Per Capita Expenditures:	\$28	\$106	\$67
Revenues over (under) Expenditures:	\$41,193	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	111.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$222,987	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$31	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$222,988	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$263,841</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$37</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Leaf River Fire Protection District		
<b>Unit Code:</b>	071/030/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$341,226		
<b>Equalized Assessed Valuation:</b>	\$23,706,637		
<b>Population:</b>	450		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$638,110	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1,418	\$126	\$76
Revenue Collected During FY 18:	\$226,797	\$207,233	\$143,155
Expenditures During FY 18:	\$341,644	\$200,282	\$125,029
Per Capita Revenue:	\$504	\$113	\$79
Per Capita Expenditures:	\$759	\$106	\$67
Revenues over (under) Expenditures:	-\$114,847	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	153.16%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$523,263	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1,163	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$333,673	\$22,450	\$
Total Unrestricted Net Assets:	\$189,590	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lee Fire Protection District		
<b>Unit Code:</b>	052/060/06	<b>County:</b>	Lee
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$254,450		
<b>Equalized Assessed Valuation:</b>	\$23,852,569		
<b>Population:</b>	596		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	15	
	<b>Salaries Paid:</b>	\$2,329	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$155,295	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$261	\$126	\$76
Revenue Collected During FY 18:	\$192,543	\$207,233	\$143,155
Expenditures During FY 18:	\$221,477	\$200,282	\$125,029
Per Capita Revenue:	\$323	\$113	\$79
Per Capita Expenditures:	\$372	\$106	\$67
Revenues over (under) Expenditures:	-\$28,934	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	57.05%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$126,361	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$212	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$126,361	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$144,584</b>	\$126,531	\$
Per Capita Debt:	<b>\$243</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Leland Fire Protection District		
<b>Unit Code:</b>	050/050/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$404,250		
<b>Equalized Assessed Valuation:</b>	\$51,687,987		
<b>Population:</b>	199		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	33		
<b>Salaries Paid:</b>	\$23,778		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$271,942	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1,367	\$126	\$76
Revenue Collected During FY 18:	\$163,918	\$207,233	\$143,155
Expenditures During FY 18:	\$224,964	\$200,282	\$125,029
Per Capita Revenue:	\$824	\$113	\$79
Per Capita Expenditures:	\$1,130	\$106	\$67
Revenues over (under) Expenditures:	-\$61,046	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	93.75%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$210,896	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$1,060	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$210,896	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$92,251</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$464</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lemont Fire Protection District</b>		
<b>Unit Code:</b>	016/100/06	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,295,133		
<b>Equalized Assessed Valuation:</b>	\$1,289,563,505		
<b>Population:</b>	40,000		
<b>Employees:</b>			
<b>Full Time:</b>		63	
<b>Part Time:</b>		13	
<b>Salaries Paid:</b>		\$5,023,193	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$818,345</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$20</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$11,612,118</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$10,438,440</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$290</b>	\$253	\$218
Per Capita Expenditures:	<b>\$261</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>\$1,173,678</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>11.90%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$1,242,023</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$31</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,342,858</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$16,254,108</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$353,328</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$9</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.02%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lena Fire Protection District		
<b>Unit Code:</b>	089/060/06	<b>County:</b>	Stephenson
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$572,182		
<b>Equalized Assessed Valuation:</b>	\$85,238,356		
<b>Population:</b>	4,516		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	28	
	<b>Salaries Paid:</b>	\$22,263	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$164,559	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$36	\$126	\$76
Revenue Collected During FY 18:	\$454,780	\$207,233	\$143,155
Expenditures During FY 18:	\$237,867	\$200,282	\$125,029
Per Capita Revenue:	\$101	\$113	\$79
Per Capita Expenditures:	\$53	\$106	\$67
Revenues over (under) Expenditures:	\$216,913	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	160.37%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$381,472	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$84	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,005	\$22,450	\$
Total Unrestricted Net Assets:	\$369,590	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$515,000</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$114</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.60%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Leroy Community Fire Protection District		
<b>Unit Code:</b>	064/120/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$796,896		
<b>Equalized Assessed Valuation:</b>	\$101,246,741		
<b>Population:</b>	39,600		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	7	
	<b>Salaries Paid:</b>	\$14,572	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,279,334	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$32	\$126	\$76
Revenue Collected During FY 18:	\$542,924	\$207,233	\$143,155
Expenditures During FY 18:	\$689,574	\$200,282	\$125,029
Per Capita Revenue:	\$14	\$113	\$79
Per Capita Expenditures:	\$17	\$106	\$67
Revenues over (under) Expenditures:	-\$146,650	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	164.26%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$1,132,684	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$1,132,684	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$1,715,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$43</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lewistown Fire Protection District														
<b>Unit Code:</b>	029/100/06	<b>County:</b>	Fulton												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$446,488														
<b>Equalized Assessed Valuation:</b>	\$42,298,362														
<b>Population:</b>	35,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$33,488	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$1	\$126	\$76
Revenue Collected During FY 18:	\$414,115	\$207,233	\$143,155
Expenditures During FY 18:	\$437,595	\$200,282	\$125,029
Per Capita Revenue:	\$12	\$113	\$79
Per Capita Expenditures:	\$13	\$106	\$67
Revenues over (under) Expenditures:	-\$23,480	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	2.29%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$10,008	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$10,008	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$511,098</b>	\$126,531	\$
Per Capita Debt:	<b>\$15</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lexington Fire Protection District		
<b>Unit Code:</b>	064/130/06	<b>County:</b>	McLean
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$599,000		
<b>Equalized Assessed Valuation:</b>	\$78,416,744		
<b>Population:</b>	2,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	29		
<b>Salaries Paid:</b>	\$161,046		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$411,177	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$164	\$126	\$76
Revenue Collected During FY 18:	\$434,771	\$207,233	\$143,155
Expenditures During FY 18:	\$354,210	\$200,282	\$125,029
Per Capita Revenue:	\$174	\$113	\$79
Per Capita Expenditures:	\$142	\$106	\$67
Revenues over (under) Expenditures:	\$80,561	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	138.83%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$491,738	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$197	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$491,738	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$132,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$53</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Leyden Fire Protection District
<b>Unit Code:</b>	016/110/06
<b>County:</b>	Cook
<b>Fiscal Year End:</b>	12/31/2018
<b>Accounting Method:</b>	Modified Accrual
<b>Appropriation or Budget:</b>	\$3,450,105
<b>Equalized Assessed Valuation:</b>	\$221,880,316
<b>Population:</b>	18,000
<b>Employees:</b>	
<b>Full Time:</b>	14
<b>Part Time:</b>	5
<b>Salaries Paid:</b>	\$1,187,886

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	-\$52,837	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	-\$3	\$169	\$94
Revenue Collected During FY 18:	\$2,247,692	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$3,458,058	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$125	\$253	\$218
Per Capita Expenditures:	\$192	\$250	\$216
Revenues over (under) Expenditures:	-\$1,210,366	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	14.08%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$486,797	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$27	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,701	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$12,378,912	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$17,461,267</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$970</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.77%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Liberty Fire Protection District		
<b>Unit Code:</b>	001/050/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$111,125		
<b>Equalized Assessed Valuation:</b>	\$45,679,010		
<b>Population:</b>	2,200		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$11,280	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$5	\$126	\$76
Revenue Collected During FY 18:	\$115,953	\$207,233	\$143,155
Expenditures During FY 18:	\$47,979	\$200,282	\$125,029
Per Capita Revenue:	\$53	\$113	\$79
Per Capita Expenditures:	\$22	\$106	\$67
Revenues over (under) Expenditures:	\$67,974	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	165.18%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$79,254	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$36	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$79,254	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Libertyville Fire Protection District		
<b>Unit Code:</b>	049/080/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	5/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,626,835		
<b>Equalized Assessed Valuation:</b>	\$715,814,915		
<b>Population:</b>	8,392		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$2,986,936	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$356	\$169	\$94
Revenue Collected During FY 18:	\$3,510,432	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,994,879	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$418	\$253	\$218
Per Capita Expenditures:	\$357	\$250	\$216
Revenues over (under) Expenditures:	\$515,553	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	116.95%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$3,502,489	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$417	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,379,070	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$2,123,419	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lima-Tioga Fire Protection District		
<b>Unit Code:</b>	001/060/06	<b>County:</b>	Adams
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$109,722		
<b>Equalized Assessed Valuation:</b>	\$19,855,061		
<b>Population:</b>	996		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$61,232	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$61	\$126	\$76
Revenue Collected During FY 18:	\$53,385	\$207,233	\$143,155
Expenditures During FY 18:	\$24,195	\$200,282	\$125,029
Per Capita Revenue:	\$54	\$113	\$79
Per Capita Expenditures:	\$24	\$106	\$67
Revenues over (under) Expenditures:	\$29,190	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	373.72%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$90,422	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$91	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Limestone Fire Protection District		
<b>Unit Code:</b>	072/050/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,233,108		
<b>Equalized Assessed Valuation:</b>	\$191,613,018		
<b>Population:</b>	19,705		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	36		
<b>Salaries Paid:</b>	\$208,120		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$736,819	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$37	\$126	\$76
Revenue Collected During FY 18:	\$679,998	\$207,233	\$143,155
Expenditures During FY 18:	\$594,302	\$200,282	\$125,029
Per Capita Revenue:	\$35	\$113	\$79
Per Capita Expenditures:	\$30	\$106	\$67
Revenues over (under) Expenditures:	\$85,696	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	138.40%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$822,515	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$42	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,096	\$22,450	\$
Total Unrestricted Net Assets:	\$753,281	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$5,200,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$264</b>	\$59	\$
General Obligation Debt over EAV:	<b>2.71%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Limestone Twp Fire Protection District		
<b>Unit Code:</b>	046/080/06	<b>County:</b>	Kankakee
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,181,126		
<b>Equalized Assessed Valuation:</b>	\$123,775,366		
<b>Population:</b>	5,000		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	51	
	<b>Salaries Paid:</b>	\$435,628	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$83,475	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$17	\$169	\$94
Revenue Collected During FY 18:	\$958,309	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$1,019,121	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$192	\$253	\$218
Per Capita Expenditures:	\$204	\$250	\$216
Revenues over (under) Expenditures:	-\$60,812	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	2.22%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$22,663	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$5	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$22,663	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$165,519</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$33</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lincoln Fire Protection District		
<b>Unit Code:</b>	015/045/06	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$343,600		
<b>Equalized Assessed Valuation:</b>	\$115,453,609		
<b>Population:</b>	4,725		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$43,500		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$392,427	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$83	\$126	\$76
Revenue Collected During FY 18:	\$313,063	\$207,233	\$143,155
Expenditures During FY 18:	\$235,242	\$200,282	\$125,029
Per Capita Revenue:	\$66	\$113	\$79
Per Capita Expenditures:	\$50	\$106	\$67
Revenues over (under) Expenditures:	\$77,821	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	203.55%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$478,838	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$101	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$492,320	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$113,317</b>	\$126,531	\$
Per Capita Debt:	<b>\$24</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lincoln Rural Fire Protection District</b>		
<b>Unit Code:</b>	054/060/06	<b>County:</b>	Logan
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,052,400		
<b>Equalized Assessed Valuation:</b>	\$100,523,393		
<b>Population:</b>	5,200		
<b>Employees:</b>			
	<b>Full Time:</b>	6	
	<b>Part Time:</b>	11	
	<b>Salaries Paid:</b>	\$389,874	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$85,392	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$16	\$126	\$76
Revenue Collected During FY 18:	\$736,857	\$207,233	\$143,155
Expenditures During FY 18:	\$790,980	\$200,282	\$125,029
Per Capita Revenue:	\$142	\$113	\$79
Per Capita Expenditures:	\$152	\$106	\$67
Revenues over (under) Expenditures:	-\$54,123	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	3.95%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$31,269	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$6	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,116	\$22,450	\$
Total Unrestricted Net Assets:	-\$68,335	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$532,359</b>	\$126,531	\$
Per Capita Debt:	<b>\$102</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.45%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lincolnshire Fields Fire Protection District								
<b>Unit Code:</b>	010/075/06	<b>County:</b>	Champaign						
<b>Fiscal Year End:</b>	4/30/2018								
<b>Accounting Method:</b>	Cash With Assets								
<b>Appropriation or Budget:</b>	\$101,175								
<b>Equalized Assessed Valuation:</b>	\$74,579,250								
<b>Population:</b>	3,158								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>		<b>Salaries Paid:</b>	\$
<b>Full Time:</b>									
<b>Part Time:</b>									
<b>Salaries Paid:</b>	\$								

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$36,937	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$12	\$126	\$76
Revenue Collected During FY 18:	\$99,039	\$207,233	\$143,155
Expenditures During FY 18:	\$96,534	\$200,282	\$125,029
Per Capita Revenue:	\$31	\$113	\$79
Per Capita Expenditures:	\$31	\$106	\$67
Revenues over (under) Expenditures:	\$2,505	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	40.86%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$39,442	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$12	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$39,442	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lincolnshire-Riverwoods(Vernon) Fire Protection District		
<b>Unit Code:</b>	049/130/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,806,324		
<b>Equalized Assessed Valuation:</b>	\$1,298,413,213		
<b>Population:</b>	16,000		
<b>Employees:</b>			
	<b>Full Time:</b>	44	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$4,876,348	

Blended Component Units
Number Submitted = 1
Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$12,139,311	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$759	\$169	\$94
Revenue Collected During FY 18:	\$11,019,056	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$9,368,080	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$689	\$253	\$218
Per Capita Expenditures:	\$586	\$250	\$216
Revenues over (under) Expenditures:	\$1,650,976	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	72.48%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$6,790,287	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$424	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,272	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$3,105,693	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lisbon-Seward Fire Protection District</b>		
<b>Unit Code:</b>	047/020/06	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$263,550		
<b>Equalized Assessed Valuation:</b>	\$50,749,838		
<b>Population:</b>	313		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

<b>Blended Component Units</b>

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,401	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$161	\$126	\$76
Revenue Collected During FY 18:	\$315,705	\$207,233	\$143,155
Expenditures During FY 18:	\$146,070	\$200,282	\$125,029
Per Capita Revenue:	\$1,009	\$113	\$79
Per Capita Expenditures:	\$467	\$106	\$67
Revenues over (under) Expenditures:	\$169,635	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	150.64%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$220,036	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$703	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$220,036	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$103,719</b>	\$126,531	\$
Per Capita Debt:	<b>\$331</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lisle-Woodridge Fire Protection District		
<b>Unit Code:</b>	022/160/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$25,290,815		
<b>Equalized Assessed Valuation:</b>	\$2,253,897,736		
<b>Population:</b>	76,510		
<b>Employees:</b>			
	<b>Full Time:</b>	102	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$9,588,886	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$14,319,085	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$187	\$169	\$94
Revenue Collected During FY 18:	\$21,616,870	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$19,421,355	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$283	\$253	\$218
Per Capita Expenditures:	\$254	\$250	\$216
Revenues over (under) Expenditures:	\$2,195,515	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	78.41%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$15,229,100	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$199	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$475,598	\$671,107	\$161,984
Total Unrestricted Net Assets:	-\$76,475,023	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$96,178,251</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$1,257</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Little Mackinaw Fire Protection District		
<b>Unit Code:</b>	090/095/06	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$269,189		
<b>Equalized Assessed Valuation:</b>	\$33,122,514		
<b>Population:</b>	1,575		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	14	
	<b>Salaries Paid:</b>	\$75,843	

Blended Component Units
Number Submitted = 1
LITTLE MACKINAW RESCUE

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$216,355	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$137	\$126	\$76
Revenue Collected During FY 18:	\$222,928	\$207,233	\$143,155
Expenditures During FY 18:	\$222,134	\$200,282	\$125,029
Per Capita Revenue:	\$142	\$113	\$79
Per Capita Expenditures:	\$141	\$106	\$67
Revenues over (under) Expenditures:	\$794	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	97.76%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$217,149	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$138	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$70,835	\$13,375	\$
Total Unreserved Funds:	\$217,150	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$70,835</b>	\$126,531	\$
Per Capita Debt:	<b>\$45</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Little Rock-Fox Fire Protection District		
<b>Unit Code:</b>	047/030/06	<b>County:</b>	Kendall
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,553,577		
<b>Equalized Assessed Valuation:</b>	\$274,822,507		
<b>Population:</b>	11,500		
<b>Employees:</b>			
	<b>Full Time:</b>	13	
	<b>Part Time:</b>	54	
	<b>Salaries Paid:</b>	\$545,111	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$1,505,131	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$131	\$169	\$94
Revenue Collected During FY 18:	\$2,099,516	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$2,511,942	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$183	\$253	\$218
Per Capita Expenditures:	\$218	\$250	\$216
Revenues over (under) Expenditures:	-\$412,426	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	43.50%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$1,092,705	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$95	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,092,705	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$286,270</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$25</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Little Wabash Fire Protection District		
<b>Unit Code:</b>	024/035/06	<b>County:</b>	Edwards
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$76,800		
<b>Equalized Assessed Valuation:</b>	\$10,876,351		
<b>Population:</b>	2,184		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	20	
	<b>Salaries Paid:</b>	\$21,320	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$24,077	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$11	\$126	\$76
Revenue Collected During FY 18:	\$91,849	\$207,233	\$143,155
Expenditures During FY 18:	\$72,553	\$200,282	\$125,029
Per Capita Revenue:	\$42	\$113	\$79
Per Capita Expenditures:	\$33	\$106	\$67
Revenues over (under) Expenditures:	\$19,296	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	59.78%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$43,373	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$20	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	-\$65,809	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$109,037</b>	\$126,531	\$
Per Capita Debt:	<b>\$50</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Little York Community Fire Protection District		
<b>Unit Code:</b>	094/020/06	<b>County:</b>	Warren
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$111,031		
<b>Equalized Assessed Valuation:</b>	\$22,887,811		
<b>Population:</b>	700		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	2		
<b>Salaries Paid:</b>	\$2,978		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$20,387	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$29	\$126	\$76
Revenue Collected During FY 18:	\$82,854	\$207,233	\$143,155
Expenditures During FY 18:	\$63,910	\$200,282	\$125,029
Per Capita Revenue:	\$118	\$113	\$79
Per Capita Expenditures:	\$91	\$106	\$67
Revenues over (under) Expenditures:	\$18,944	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	61.54%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$39,331	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$56	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39,331	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Loami Fire Protection District														
<b>Unit Code:</b>	083/100/06	<b>County:</b>	Sangamon												
<b>Fiscal Year End:</b>	6/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$50,972														
<b>Equalized Assessed Valuation:</b>	\$22,614,035														
<b>Population:</b>	1,000														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$50,725	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$51	\$126	\$76
Revenue Collected During FY 18:	\$50,364	\$207,233	\$143,155
Expenditures During FY 18:	\$66,121	\$200,282	\$125,029
Per Capita Revenue:	\$50	\$113	\$79
Per Capita Expenditures:	\$66	\$106	\$67
Revenues over (under) Expenditures:	-\$15,757	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	52.88%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$34,968	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$35	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lockport Twp Fire Protection District		
<b>Unit Code:</b>	099/070/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,942,429		
<b>Equalized Assessed Valuation:</b>	\$1,685,115,992		
<b>Population:</b>	70,000		
<b>Employees:</b>			
	<b>Full Time:</b>	94	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$10,175,469	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$7,907,501</b>	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	<b>\$113</b>	\$169	\$94
Revenue Collected During FY 18:	<b>\$19,336,602</b>	\$4,873,273	\$3,378,976
Expenditures During FY 18:	<b>\$19,635,759</b>	\$4,750,592	\$3,026,715
Per Capita Revenue:	<b>\$276</b>	\$253	\$218
Per Capita Expenditures:	<b>\$281</b>	\$250	\$216
Revenues over (under) Expenditures:	<b>-\$299,157</b>	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	<b>38.24%</b>	71.96%	38.86%
Ending Fund Balance for FY 18:	<b>\$7,508,344</b>	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	<b>\$107</b>	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,263,162</b>	\$671,107	\$161,984
Total Unrestricted Net Assets:	<b>-\$34,834,488</b>	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$50,762,095</b>	<b>\$3,547,817</b>	<b>\$214,199</b>
Per Capita Debt:	<b>\$725</b>	<b>\$124</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	<b>\$8,439</b>	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	<b>\$2</b>	\$
Revenue Collected During FY 18:	\$	<b>\$21,941</b>	\$
Expenditures During FY 18:	\$	<b>\$19,068</b>	\$
Per Capita Revenue:	\$	<b>\$5</b>	\$
Per Capita Expenditures:	\$	<b>\$4</b>	\$
Operating Income (loss):	\$	<b>\$2,873</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.19%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	\$	<b>\$8,958</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$2</b>	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Loda Fire Protection District		
<b>Unit Code:</b>	038/120/06	<b>County:</b>	Iroquois
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$202,300		
<b>Equalized Assessed Valuation:</b>	\$43,180,670		
<b>Population:</b>	1,128		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$128,994	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$114	\$126	\$76
Revenue Collected During FY 18:	\$111,438	\$207,233	\$143,155
Expenditures During FY 18:	\$41,177	\$200,282	\$125,029
Per Capita Revenue:	\$99	\$113	\$79
Per Capita Expenditures:	\$37	\$106	\$67
Revenues over (under) Expenditures:	\$70,261	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	483.90%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$199,255	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$177	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$199,255	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Logan-Trivoli Fire Protection District</b>		
<b>Unit Code:</b>	072/060/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$404,010		
<b>Equalized Assessed Valuation:</b>	\$119,651,856		
<b>Population:</b>	8,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	51	
	<b>Salaries Paid:</b>	\$78,843	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	<b>\$163,312</b>	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$126	\$76
Revenue Collected During FY 18:	<b>\$422,130</b>	\$207,233	\$143,155
Expenditures During FY 18:	<b>\$373,359</b>	\$200,282	\$125,029
Per Capita Revenue:	<b>\$50</b>	\$113	\$79
Per Capita Expenditures:	<b>\$44</b>	\$106	\$67
Revenues over (under) Expenditures:	<b>\$48,771</b>	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	<b>56.82%</b>	201.51%	121.11%
Ending Fund Balance for FY 18:	<b>\$212,151</b>	\$254,489	\$154,310
Per Capita Ending Fund Balance:	<b>\$25</b>	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$35,260</b>	\$13,375	\$
Total Unreserved Funds:	<b>\$176,891</b>	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$22,450	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$184,012</b>	\$126,531	\$
Per Capita Debt:	<b>\$22</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	London Mills Fire Protection District		
<b>Unit Code:</b>	029/110/06	<b>County:</b>	Fulton
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$146,270		
<b>Equalized Assessed Valuation:</b>	\$16,223,550		
<b>Population:</b>	1,800		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	19	
	<b>Salaries Paid:</b>	\$33,477	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$203,289	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$113	\$126	\$76
Revenue Collected During FY 18:	\$131,654	\$207,233	\$143,155
Expenditures During FY 18:	\$146,270	\$200,282	\$125,029
Per Capita Revenue:	\$73	\$113	\$79
Per Capita Expenditures:	\$81	\$106	\$67
Revenues over (under) Expenditures:	-\$14,616	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	152.79%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$223,487	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$124	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$49,960	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$141,173</b>	\$126,531	\$
Per Capita Debt:	<b>\$78</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Long Creek Fire Protection District		
<b>Unit Code:</b>	055/050/06	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$490,103		
<b>Equalized Assessed Valuation:</b>	\$146,598,597		
<b>Population:</b>	12,000		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>	28		
<b>Salaries Paid:</b>	\$151,426		

#### Blended Component Units

Number Submitted = 1  
Firemen's Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$45,953	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$4	\$126	\$76
Revenue Collected During FY 18:	\$519,957	\$207,233	\$143,155
Expenditures During FY 18:	\$436,580	\$200,282	\$125,029
Per Capita Revenue:	\$43	\$113	\$79
Per Capita Expenditures:	\$36	\$106	\$67
Revenues over (under) Expenditures:	\$83,377	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	29.62%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$129,330	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$11	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$974	\$22,450	\$
Total Unrestricted Net Assets:	\$128,357	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$285,535</b>	\$126,531	\$
Per Capita Debt:	<b>\$24</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Long Grove Rural Fire Protection District</b>		
<b>Unit Code:</b>	049/090/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2018		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,277,083		
<b>Equalized Assessed Valuation:</b>	\$585,358,656		
<b>Population:</b>	12,000		
<b>Employees:</b>			
	<b>Full Time:</b>	18	
	<b>Part Time:</b>	9	
	<b>Salaries Paid:</b>	\$2,467,498	

Blended Component Units
Number Submitted = 1
Long Grove Firefighters Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$4,192,203	\$2,826,171	\$1,628,947
Per Capita Beginning Fund Balance:	\$349	\$169	\$94
Revenue Collected During FY 18:	\$5,003,192	\$4,873,273	\$3,378,976
Expenditures During FY 18:	\$4,634,472	\$4,750,592	\$3,026,715
Per Capita Revenue:	\$417	\$253	\$218
Per Capita Expenditures:	\$386	\$250	\$216
Revenues over (under) Expenditures:	\$368,720	\$122,680	\$63,701
Ratio of Fund Balance to Expenditures:	98.41%	71.96%	38.86%
Ending Fund Balance for FY 18:	\$4,560,923	\$2,842,424	\$1,509,785
Per Capita Ending Fund Balance:	\$380	\$171	\$92

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$4,737	\$
Total Unreserved Funds:	\$	\$27,597	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$169,585	\$671,107	\$161,984
Total Unrestricted Net Assets:	\$1,788,990	-\$2,511,844	\$413,459

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$3,547,817	\$214,199
Per Capita Debt:	\$	\$124	\$19
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$8,439	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$2	\$
Revenue Collected During FY 18:	\$	\$21,941	\$
Expenditures During FY 18:	\$	\$19,068	\$
Per Capita Revenue:	\$	\$5	\$
Per Capita Expenditures:	\$	\$4	\$
Operating Income (loss):	\$	\$2,873	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.19%	0.00%
Ending Retained Earnings for FY 17:	\$	\$8,958	\$
Per Capita Ending Retained Earnings:	\$	\$2	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Long Lake Fire Protection District		
<b>Unit Code:</b>	057/090/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$504,732		
<b>Equalized Assessed Valuation:</b>	\$80,075,276		
<b>Population:</b>	9,600		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$256,322	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$27	\$126	\$76
Revenue Collected During FY 18:	\$280,241	\$207,233	\$143,155
Expenditures During FY 18:	\$261,924	\$200,282	\$125,029
Per Capita Revenue:	\$29	\$113	\$79
Per Capita Expenditures:	\$27	\$106	\$67
Revenues over (under) Expenditures:	\$18,317	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	104.85%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$274,639	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$29	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$264,985	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$477,842</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$50</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Long Point Fire Protection District</b>		
<b>Unit Code:</b>	053/060/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$387,300		
<b>Equalized Assessed Valuation:</b>	\$25,044,246		
<b>Population:</b>	1,000		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$74,289	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$74	\$126	\$76
Revenue Collected During FY 18:	\$86,452	\$207,233	\$143,155
Expenditures During FY 18:	\$27,328	\$200,282	\$125,029
Per Capita Revenue:	\$86	\$113	\$79
Per Capita Expenditures:	\$27	\$106	\$67
Revenues over (under) Expenditures:	\$59,124	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	488.19%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$133,413	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$133	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$133,413	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$	\$126,531	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Loraine Fire Protection District								
<b>Unit Code:</b>	001/070/06	<b>County:</b>	Adams						
<b>Fiscal Year End:</b>	4/30/2018								
<b>Accounting Method:</b>	Cash								
<b>Appropriation or Budget:</b>	\$25,435								
<b>Equalized Assessed Valuation:</b>	\$7,599,850								
<b>Population:</b>	604								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>		<b>Salaries Paid:</b>	\$
<b>Full Time:</b>									
<b>Part Time:</b>									
<b>Salaries Paid:</b>	\$								

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$29,639	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$49	\$126	\$76
Revenue Collected During FY 18:	\$30,706	\$207,233	\$143,155
Expenditures During FY 18:	\$39,283	\$200,282	\$125,029
Per Capita Revenue:	\$51	\$113	\$79
Per Capita Expenditures:	\$65	\$106	\$67
Revenues over (under) Expenditures:	-\$8,577	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	53.62%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$21,062	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$35	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$20,907</b>	\$126,531	\$
Per Capita Debt:	<b>\$35</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Lostant Fire Protection District</b>		
<b>Unit Code:</b>	050/060/06	<b>County:</b>	Lasalle
<b>Fiscal Year End:</b>	5/31/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$265,000		
<b>Equalized Assessed Valuation:</b>	\$27,504,892		
<b>Population:</b>	1,500		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$	

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$129,712	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$86	\$126	\$76
Revenue Collected During FY 18:	\$193,184	\$207,233	\$143,155
Expenditures During FY 18:	\$264,193	\$200,282	\$125,029
Per Capita Revenue:	\$129	\$113	\$79
Per Capita Expenditures:	\$176	\$106	\$67
Revenues over (under) Expenditures:	-\$71,009	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	22.22%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$58,703	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$39	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$406,740	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$249,567</b>	\$126,531	\$
Per Capita Debt:	<b>\$166</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lovington Fire Protection District		
<b>Unit Code:</b>	070/040/06	<b>County:</b>	Moultrie
<b>Fiscal Year End:</b>	6/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$497,950		
<b>Equalized Assessed Valuation:</b>	\$26,293,946		
<b>Population:</b>	1,300		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>	7		
<b>Salaries Paid:</b>	\$7,113		

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$135,654	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$104	\$126	\$76
Revenue Collected During FY 18:	\$103,215	\$207,233	\$143,155
Expenditures During FY 18:	\$95,997	\$200,282	\$125,029
Per Capita Revenue:	\$79	\$113	\$79
Per Capita Expenditures:	\$74	\$106	\$67
Revenues over (under) Expenditures:	\$7,218	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	148.83%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$142,872	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$110	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$142,872	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$223,829</b>	\$126,531	\$
Per Capita Debt:	<b>\$172</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	<b>Ludlow Fire Protection District</b>														
<b>Unit Code:</b>	010/080/06	<b>County:</b>	Champaign												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash														
<b>Appropriation or Budget:</b>	\$89,775														
<b>Equalized Assessed Valuation:</b>	\$19,505,017														
<b>Population:</b>	1,250														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$87,157	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$70	\$126	\$76
Revenue Collected During FY 18:	\$89,775	\$207,233	\$143,155
Expenditures During FY 18:	\$74,462	\$200,282	\$125,029
Per Capita Revenue:	\$72	\$113	\$79
Per Capita Expenditures:	\$60	\$106	\$67
Revenues over (under) Expenditures:	\$15,313	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	137.61%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$102,470	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$82	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$195,000</b>	\$126,531	\$
Per Capita Debt:	<b>\$156</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lynch Area Fire Protection District														
<b>Unit Code:</b>	092/055/06	<b>County:</b>	Vermilion												
<b>Fiscal Year End:</b>	4/30/2018														
<b>Accounting Method:</b>	Cash With Assets														
<b>Appropriation or Budget:</b>	\$194,736														
<b>Equalized Assessed Valuation:</b>	\$17,646,737														
<b>Population:</b>	4,300														
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			<b>Full Time:</b>				<b>Part Time:</b>				<b>Salaries Paid:</b>	\$		
<b>Full Time:</b>															
<b>Part Time:</b>															
<b>Salaries Paid:</b>	\$														

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$46,415	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$11	\$126	\$76
Revenue Collected During FY 18:	\$165,834	\$207,233	\$143,155
Expenditures During FY 18:	\$194,736	\$200,282	\$125,029
Per Capita Revenue:	\$39	\$113	\$79
Per Capita Expenditures:	\$45	\$106	\$67
Revenues over (under) Expenditures:	-\$28,902	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	6.31%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$12,295	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$3	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$22,450	\$
Total Unrestricted Net Assets:	\$12,295	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$90,841</b>	\$126,531	\$
Per Capita Debt:	<b>\$21</b>	\$59	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$	\$424	\$
Per Capita Beginning Retained Earnings for FY 18:	\$	\$	\$
Revenue Collected During FY 18:	\$	\$916	\$
Expenditures During FY 18:	\$	\$829	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$88	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	0.74%	0.00%
Ending Retained Earnings for FY 17:	\$	\$512	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Lynnville-Scott-White Rock Fire Protection District		
<b>Unit Code:</b>	071/040/06	<b>County:</b>	Ogle
<b>Fiscal Year End:</b>	4/30/2018		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$872,652		
<b>Equalized Assessed Valuation:</b>	\$67,938,533		
<b>Population:</b>	5,100		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>		\$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$821,648	\$236,840	\$139,657
Per Capita Beginning Fund Balance:	\$161	\$126	\$76
Revenue Collected During FY 18:	\$502,287	\$207,233	\$143,155
Expenditures During FY 18:	\$645,545	\$200,282	\$125,029
Per Capita Revenue:	\$98	\$113	\$79
Per Capita Expenditures:	\$127	\$106	\$67
Revenues over (under) Expenditures:	-\$143,258	\$6,952	\$12,764
Ratio of Fund Balance to Expenditures:	105.09%	201.51%	121.11%
Ending Fund Balance for FY 18:	\$678,390	\$254,489	\$154,310
Per Capita Ending Fund Balance:	\$133	\$136	\$81

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$13,375	\$
Total Unreserved Funds:	\$	\$93,541	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$541,473	\$22,450	\$
Total Unrestricted Net Assets:	\$136,917	\$98,704	\$

# FISCAL YEAR 2018



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	<b>\$295,225</b>	<b>\$126,531</b>	<b>\$</b>
Per Capita Debt:	<b>\$58</b>	<b>\$59</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.07%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$424</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 18:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 18:	<b>\$</b>	<b>\$916</b>	<b>\$</b>
Expenditures During FY 18:	<b>\$</b>	<b>\$829</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$88</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.74%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 17:	<b>\$</b>	<b>\$512</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>